

# Oklahoma State Income Tax Information

<b>State Abbreviation:</b>	OK
<b>State Tax Withholding State Code:</b>	40
<b>Basis For Withholding:</b>	Federal Exemptions
<b>Acceptable Exemption Form:</b>	None
<b>Acceptable Exemption Data:</b>	None
<b>TSP Deferred:</b>	Yes
<b>Special Coding:</b>	None
<b>Additional Information:</b>	A state tax certificate is not required since Federal exemptions are used in the computation of the state formula.

## Withholding Formula ►(Effective Pay Period 12, 2006)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes flexible spending account - health care and dependent care deductions) from the amount computed in step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 4.

$$\text{Exemption Allowance} = \$1,000 \times \text{Number of Exemptions}$$

5. If the employee is SINGLE, apply the following tax rates to annual taxable wages to determine the annual tax amount:

### Tax Withholding Table Single

If the Amount of Taxable Income Is:		The Amount of Oklahoma Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$ 0	\$ ►2,000	\$ 0.00	plus	0.0%	\$ 0
\$ 2,000	\$ 3,000	\$ 0.00	plus	0.5%	\$ 2,000
3,000	4,500	5.00	plus	1.0%	3,000
4,500	5,750	20.00	plus	2.0%	4,500
5,750	6,900	45.00	plus	3.0%	5,750
6,900	9,200	79.50	plus	4.0%	6,900
9,200	10,700	171.50	plus	5.0%	9,200
10,700	12,500	246.50	plus	6.0%	10,700
12,500	and over	354.50	plus	6.25%	12,500◄

6. If the employee is MARRIED, apply the following tax rates to annual taxable wages to determine the annual tax amount:

**Married**

If the Amount of Taxable Income Is:		The Amount of Oklahoma Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$ 0	\$ ▶ 3,000	\$ 0.00	plus	0.0%	\$ 0
\$ 3,000	\$ 5,000	\$ 0.00	plus	0.5%	\$ 3,000
5,000	8,000	10.00	plus	1.0%	5,000
8,000	10,500	40.00	plus	2.0%	8,000
10,500	12,800	90.00	plus	3.0%	10,500
12,800	15,200	159.00	plus	4.0%	12,800
15,200	18,000	255.00	plus	5.0%	15,200
18,000	24,000	395.00	plus	6.0%	18,000
24,000	and over	755.00	plus	6.25%	24,000◀

7. Divide the annual Oklahoma tax withholding by 26 and round to the nearest dollar to obtain the biweekly Oklahoma tax withholding.
8. ▶ Add additional amount or percentage elected by the employee to the pay period tax calculated in the above step and ROUND TO THE NEAREST DOLLAR to determine the amount of tax to be withheld for this payroll period.◀